

PATENT APPLICATION

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of

Motoshi KURUSHIMA

Application No.: New U.S. National Phase of PCT/JP2005/001553

Filed: August 2, 2006

Docket No.: 128817

For: PROFIT-AND-LOSS MANAGEMENT INFORMATION PRESENTATION METHOD,
PROFIT-AND-LOSS MANAGEMENT INFORMATION PRESENTATION DEVICE,
AND PROFIT-AND-LOSS MANAGEMENT INFORMATION PRESENTATION
PROCESS PROGRAM

TRANSMITTAL OF POWER OF ATTORNEY AND
STATEMENT UNDER 37 CFR § 3.73(b)

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Submitted herewith is a Power of Attorney from the Assignee.

In compliance with 37 CFR §3.73(b), the undersigned hereby states that

JFE STEEL CORPORATION is the assignee of the entire right, title and interest in the patent application identified above by virtue of an assignment from the inventors of the patent application identified above. A copy of the assignment is attached hereto and is concurrently being submitted for recordation.

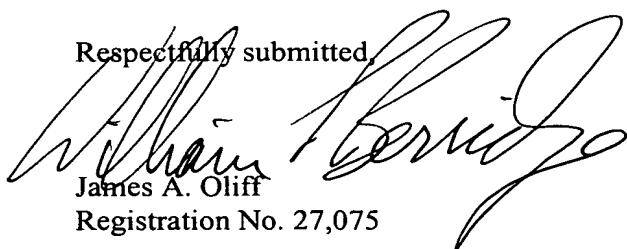
The undersigned is authorized to act on behalf of the assignee.

In accordance with 37 CFR §1.36(a), submission of this Power of Attorney revokes any powers of attorney previously given.

**ALL CORRESPONDENCE IN CONNECTION WITH THIS APPLICATION SHOULD
BE SENT TO OLIFF & BERRIDGE, PLC, CUSTOMER NO. 25944, TELEPHONE
(703) 836-6400.**

Respectfully submitted,

James A. Oliff
Registration No. 27,075



William P. Berridge
Registration No. 30,024

JAO:WPB/nxy

Date: August 2, 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

GENERAL POWER OF ATTORNEY

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Owner Name: JFE STEEL CORPORATION

hereby appoints the patent practitioners associated with Oliff & Berridge, PLC Customer No. 25944 as attorneys of record to prosecute any and all patents and patent applications in which this General Power of Attorney is filed, and all continuations and divisions thereof, owned in whole or in part by the above-named owner, and to transact all business in the Patent and Trademark Office.

The undersigned is authorized to execute this document as or on behalf of the owner.

**ALL CORRESPONDENCE SHOULD BE SENT TO OLIFF & BERRIDGE, PLC,
CUSTOMER NO. 25944, TELEPHONE (703) 836-6400.**

August 9, 2005

Date



Signature

Typed Name: Motoaki SUZUKI

Title: General Manager,
Intellectual Property Dept.,
JFE STEEL CORPORATION
(if acting on behalf of an Owner)